

metropolitan centers and provides no assurance that funds will be available to provide training and equipment for emergency responders.

Moreover, the bill makes a mockery of our Nation's environmental protection laws. It ignores the National Environmental Protection Act and would take precedence over nearly every local, State or Federal environmental statute or ordinance, including, among others, the Clean Air Act, the Clean Water Act, the Safe Drinking Water Act, and many more. It establishes radiation protection standards far lower than in any other Federal program and in complete contradiction to internationally accepted thresholds.

The bill provides little or no public input or comment by affected communities or individuals and establishes a whole new set of unreachable deadlines, repeating the very mistakes Congress made in 1982 with the original Nuclear Waste Policy Act.

All of this—the trampling of our environmental laws, the billions of dollars in subsidy to the nuclear power industry, and the grave threat to the health and safety of millions of Americans—is completely unnecessary. Nuclear utilities can and do store waste safely on site at reactors. In fact, the very same storage technology that the legislation contemplates using at the Nevada test site is currently used at reactor sites around the country, with many more sites soon to follow. No reactor in the United States has ever closed for lack of storage.

Despite the scare tactics of the nuclear power industry, there is no storage crisis. Objective scientific experts agree that there is no storage crisis. The Nuclear Waste Technical Review Board, an independent oversight board created by the Congress, found in March of 1996, and repeated again this year, that there is no compelling technical or safety reason to move spent fuel to a centralized interim facility for the next few years. Nevertheless, the nuclear power industry has been relentless in its efforts to move its waste to Nevada as soon as humanly possible, no matter what the consequences.

Mr. President, we will continue to do whatever we can to stop this legislation from passing. With a firm veto threat in place and without the votes to override the veto, I encourage the leadership of both the Senate and the House of Representatives to stop this exercise in futility. Stop wasting Congress' time on ill-founded legislation that stands little or no chance of being enacted.

The American people deserve more from us than wasting our time on billion-dollar subsidies for an industry that has spent too long already at the public trough.

Mr. President, I yield the floor, and I suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The assistant legislative clerk proceeded to call the roll.

Mr. BUMPERS. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.

The PRESIDING OFFICER. Without objection, it is so ordered.

#### CAMPAIGN FINANCE REFORM

Mr. BUMPERS. Mr. President, I came over to speak on a beautiful, lazy Friday afternoon—that is one of the times you can get the floor without having to sit around too long—and talk about three or four items that I have just been reflecting on—nothing heavy.

But to take up campaign finance reform first, that issue has had the Senate tied in knots, now, for about 6 weeks, so tied in knots that we are not going to be able to finish the work that we ought to finish, particularly on the highway transportation bill, and that is a real tragedy. Nevertheless, I have felt very strongly about this issue for a long time, so strongly that earlier this year I introduced my own bill to provide for public financing of campaigns.

I think I could probably say without fear of contradiction—and at my age I am not likely to live long enough to see this country go to public financing—and yet in my opinion that is the only solution: If you take all private money out of financing of campaigns in this country then you know that any private money in a campaign is a violation.

Senator THOMPSON has just announced—essentially announced—the shutting down of the hearings on campaign finance reform. Nobody's fault—I thought Senator THOMPSON did a credible job. I thought all the members of the committee did. But there really was not very much there, except occasional abuses, cases of neglect, inattention, and heavy partisanship, but very little in a way that could remotely be construed as illegal. Yet, for all the abuses—and there were some—uncovered and testified to and about during those hearings, there is not any strong sentiment here to change the system under which those abuses occurred. If we do nothing this year, we do nothing next year, you can rest assured the abuses will continue.

I come from the Democratic Party. Of course, when it comes to raising money, we are a threatened species. But completely aside from the politics of the issue—and the fact is that the Republicans outraise us—I think our Democratic National Committee is in debt by \$15 million. I saw a big story in the paper this morning that the Democratic National Committee was going to raise \$2.5 million at a retreat in Florida this weekend, and the story acted as though there was something ominous and maybe certainly unethical about it. But it didn't seem that way to me at all, not under the existing system. There is nothing wrong with people giving \$50,000 a couple to attend a weekend retreat. That is a pretty steep price, but people do it every weekend in both parties. The price is just not normally that high.

But I also feel that as long as we allow that sort of thing to continue, we are effectively selling off the Government to the highest bidder. I said on the floor, and it bears repeating, you cannot expect a democracy to function as it is supposed to function when money plays the role it plays in our campaigns. So, I hope that, come next March or whenever they have agreed to, if there has been such an agreement, that we can address the McCain-Feingold bill. I am a cosponsor of the bill, but I must say it pales compared to what I think ought to be done, namely go to public financing and take private money out of it.

I saw a list in the Washington Post yesterday of all the incumbents and how much money they had in the bank and how much the challengers had. And the incumbents are all friends of mine. This is not to belittle them. They are simply taking advantage of the system as it is. But the incumbents have millions in the bank and the challengers had virtually nothing. As a country lawyer from a town of 1,200 people who jumped up from a private practice to run for Governor—which most people considered insane, trying to get me to submit to a saliva test—believe you me, I know the power of incumbency and I faced it.

In the first primary, I spent \$90,000. You couldn't get on the evening news for a week for that today.

I don't want to get too preachy about it. This is something you can get preachy about. But the fact is, I see campaign finance reform now in a different way than I saw it even as recently as 2 or 3 years ago. I see it now as a real threat to this Nation. It is no longer, at least it should not be, a partisan matter. It is, and it shouldn't be, because everybody's future is at stake.

I saw in the paper this morning where one of the candidates in Virginia is going to be given \$1 million by his party. I saw last week where one of the candidates for SUSAN MOLINARI's spot, I guess it is in New York, that one of the parties is dumping \$800,000 into that campaign and that person's opponent had \$35,000 in the bank. You don't have to be brilliant to know how those races are going to come out. Television does it all and you cannot get on television without money. That is what these massive contributions are all about.

Whoever has the most money 94 percent of the time wins. You can hardly call that a democracy because, as I say, it is threatening.

#### REDUCING THE DEFICIT

Mr. BUMPERS. Mr. President, there is a lot of talk now since the President has announced that the deficit this year for 1997 is, I believe, \$22.6 billion. That is an incredible figure. In 1993, you are looking at a Senator who was genuinely concerned, really concerned, not just concerned, alarmed about where we were heading with these massive deficits of \$290 billion a year, and

no one seeming to want to do something about it, either cut spending or raise taxes, both of which would be necessary to address the problem.

I have said on the floor before, so far as I am concerned, regardless of what President Clinton does before or from now on, his legacy is going to be the bill in 1993 that addressed that problem in a very courageous way, so courageous it cost a lot of Members on my side of the aisle their seats. But it reduced the deficit from \$290 billion a year, and it is reduced to this year \$22.6 billion. That is an awesome, awesome result, and one in which the people in this country ought to take great pride.

Then I hear on the House side where the Speaker said, if we have a surplus left next year, he would like to have it go on to defense spending. Completely aside from what I want to say on the subject, that is not where I want it to go. I want the so-called surplus to go right into the National Treasury, because even though the deficit this year is \$22.6 billion, that does not include \$114 billion that we are using in trust funds—Social Security, airport, highway trust funds—to get to that point.

So while we are all patting ourselves on the back, Senator HOLLINGS says giving ourselves the Good Government Award, for doing something about the deficit, we should not ever lose sight of the fact that the \$22.6 billion is not the deficit. The deficit is \$22.6 billion plus the \$114 billion we are spending in trust funds by borrowing, and until we add \$114 billion in surplus to the \$22.6 billion in deficit, we will not have a balanced budget.

I agree with Alan Greenspan—I don't always agree with him—but I agree with him on one thing. Even using the jargon of the Senate and assuming that \$22.6 billion is the deficit, that is not the honest deficit, but assuming that it is, if we have anything in excess of that next year, I would like to see it go into the Treasury, because the more we pay on the national debt, the lower interest rates are going to go, and the lower interest rates go, the better off the economy is going to be.

#### INTERNAL REVENUE SERVICE

Mr. BUMPERS. Mr. President, everybody has heard that old expression about fools walk in where angels fear to tread. I have heard as a practicing lawyer, as a citizen and certainly as a Member of the U.S. Senate, as many tales about the IRS as anybody in this body. There have been unbelievable abuses, a lot of which have been aired in the hearings that Chairman ROTH held in the Finance Committee.

You don't get accomplished diplomats for what we pay auditors in the IRS. Oftentimes, you get somebody who really is, indeed, abusive. Even though he is spending the taxpayer's money he is auditing, he can be very unpleasant. It isn't just the abusiveness of the auditors. Occasionally it is also their incompetence.

I was trying to help somebody one time and made a phone call back when I was practicing law. "We can't talk to you; send us a letter authorizing us."

I was a little offended by that, but at the same time, I understood. Anybody could call and say, "I'm calling on behalf of" somebody else. They don't know who they are, so I had to get an affidavit from my client and send it in saying I was authorized to represent her in a tax dispute.

But my point is all this legislation to abolish the IRS without putting anything in its place is not all that troubling to me because something has to give. You can't abolish the IRS and abolish the Tax Code without replacing it with something.

What you replace it with certainly ought not to be a flat tax. So far as I am concerned, the flat tax was created by the Flat Earth Society. A flat tax, No. 1, is not ever going to pass here because invariably it does not allow people to deduct interest on their homes. It doesn't allow charitable contributions. The church people, the universities of the country who depend so extensively on giving are not ever going to sit still for a flat tax. If the middle- and lower-income groups of the country knew what the flat tax would do to them, they wouldn't stand still for it.

I can promise you that under every flat-tax scenario I have seen, people who make between \$30,000 and \$100,000 are going to wind up paying more, and people who make more than that are going to wind up paying less. I have not seen one single flat-tax proposal that doesn't take all the progressivity out of the Tax Code.

I can tell you, I only have 1 more year in the Senate, but I am not going to vote during that year for anything that even smacks of a flat tax. Oh, everybody thinks it is so simple. Do you know why the Tax Code is so complex? Because of the U.S. Congress. They drafted it. We just got through adding about 800 pages to it with the so-called balanced budget bill.

Of course, it is complex. When you consider the myriad of transactions that occur in this country and you are trying to deal with all of them and there are lobbyists all over the city asking for special favors—this little thing in our business, and this little thing in our business—that is the reason the code is indecipherable today. So don't blame the IRS because the Tax Code is indecipherable, blame the U.S. Congress. We are the ones who drafted every word of it.

So, Mr. President, bear in mind that for the last year—and the IRS has many statistics on it—there is about \$100 billion, somewhere between \$92 and \$95 billion in tax evasion every year.

What does that mean? Let's assume in the year 1997 that we collected \$600 billion in personal income tax, and that is probably pretty close to correct. Assume further that the IRS had been able to collect the \$100 billion which is not being paid that ought to

be paid. You could reduce taxes by \$100 billion. That would be pretty nice.

You hear all kinds of talk around here about tax cuts. But nobody ever wants to give the IRS any more money to enforce the Tax Code against those people who are paying no taxes. One of the reasons our taxes are as high as they are is because of the underground economy operated by people who deal in cash and do not pay taxes for the privilege of being an American citizen.

I am inclined to support—I read an op-ed piece in the Post this week strongly opposed to this idea. I do not know whether it was this week or not. But this business of shifting the burden to the IRS from the taxpayer has some merit.

I offered a bill in 1980, and it passed the Senate. It never passed the House, but it passed the Senate. The Republicans liked it so well they put it in their platform in the convention in 1980. But I had a provision that said, any time a regulator comes into your plant and charges you with a violation, you would have to sustain the burden of proving that that regulation was valid.

If somebody comes into your plant and says, "Your fire extinguisher is 2 inches too high off the floor and, therefore, I'm fining you \$100," it would be incumbent, under existing law, for the person who owned that plant to prove that Congress did not intend for him to pay a fine because his fire extinguisher was 2 inches too high off the ground.

Under my bill that passed the Senate in 1980, the burden would have shifted to the regulator, the guy who is trying to impose the fine. He would have to prove that the regulation is valid and within the intent of Congress. You shift the burden. But my bill excluded the Internal Revenue Code. I won't go into all the reasons we did that. It did not seem workable.

But now I am going to look very closely at this proposal of BILL ARCHER's, from the House, to shift the burden to the IRS when they allege that somebody is deficient or made a mistake on their tax return or generally state when the IRS is accusing somebody of owing money, they will have to sustain the burden of proving that instead of shifting the burden immediately to the taxpayer.

Mr. President, I had one or two other issues I was going to talk about. But in the interest of expediting this evening and allowing people in the Senate to get out of here—they all look at me with mean looks, so I know everybody is wanting to shut this place down—I will forgo a couple of other items and save them for next Friday afternoon.

Mr. President, I yield the floor and suggest the absence of a quorum.

The PRESIDING OFFICER. The clerk will call the roll.

The bill clerk proceeded to call the roll.

Mr. NICKLES. Mr. President, I ask unanimous consent that the order for the quorum call be rescinded.